



1 layout, keno layout, numbers ticket, push card, jar ticket,  
2 or pull tab which is authorized by the Board as a wagering  
3 device under this Act.

4 (d) "Riverboat" means a self-propelled excursion boat,  
5 ~~or~~ a permanently moored barge, or permanently moored barges  
6 that are permanently fixed together on which lawful gambling  
7 is authorized and licensed as provided in this Act.

8 (e) (Blank).

9 (f) "Dock" means the location where a riverboat moors  
10 for the purpose of embarking passengers for and disembarking  
11 passengers from the riverboat.

12 (g) "Gross receipts" means the total amount of money  
13 exchanged for the purchase of chips, tokens or electronic  
14 cards by riverboat patrons.

15 (h) "Adjusted gross receipts" means the gross receipts  
16 less winnings paid to wagerers.

17 (i) "Cheat" means to alter the selection of criteria  
18 which determine the result of a gambling game or the amount  
19 or frequency of payment in a gambling game.

20 (j) "Department" means the Department of Revenue.

21 (k) "Gambling operation" means the conduct of authorized  
22 gambling games upon a riverboat.

23 (Source: P.A. 91-40, eff. 6-25-99.)

24 (230 ILCS 10/7) (from Ch. 120, par. 2407)

25 Sec. 7. Owners Licenses.

26 (a) The Board shall issue owners licenses to persons,  
27 firms or corporations which apply for such licenses upon  
28 payment to the Board of the non-refundable license fee set by  
29 the Board, upon payment of a \$25,000 license fee for the  
30 first year of operation and a \$50,000 ~~\$57,000~~ license fee for  
31 each succeeding year and upon a determination by the Board  
32 that the applicant is eligible for an owners license  
33 pursuant to this Act and the rules of the Board. A person,

1 firm or corporation is ineligible to receive an owners  
2 license if:

3 (1) the person has been convicted of a felony under  
4 the laws of this State, any other state, or the United  
5 States;

6 (2) the person has been convicted of any violation  
7 of Article 28 of the Criminal Code of 1961, or  
8 substantially similar laws of any other jurisdiction;

9 (3) the person has submitted an application for a  
10 license under this Act which contains false information;

11 (4) the person is a member of the Board;

12 (5) a person defined in (1), (2), (3) or (4) is an  
13 officer, director or managerial employee of the firm or  
14 corporation;

15 (6) the firm or corporation employs a person  
16 defined in (1), (2), (3) or (4) who participates in the  
17 management or operation of gambling operations authorized  
18 under this Act;

19 (7) (blank); or

20 (8) a license of the person, firm or corporation  
21 issued under this Act, or a license to own or operate  
22 gambling facilities in any other jurisdiction, has been  
23 revoked.

24 (b) In determining whether to grant an owners license to  
25 an applicant, the Board shall consider:

26 (1) the character, reputation, experience and  
27 financial integrity of the applicants and of any other or  
28 separate person that either:

29 (A) controls, directly or indirectly, such  
30 applicant, or

31 (B) is controlled, directly or indirectly, by  
32 such applicant or by a person which controls,  
33 directly or indirectly, such applicant;

34 (2) the facilities or proposed facilities for the

1 conduct of riverboat gambling;

2 (3) the highest prospective total revenue to be  
3 derived by the State from the conduct of riverboat  
4 gambling;

5 (4) the good faith affirmative action plan of each  
6 applicant to recruit, train and upgrade minorities in all  
7 employment classifications;

8 (5) the financial ability of the applicant to  
9 purchase and maintain adequate liability and casualty  
10 insurance;

11 (6) whether the applicant has adequate  
12 capitalization to provide and maintain, for the duration  
13 of a license, a riverboat; and

14 (7) the extent to which the applicant exceeds or  
15 meets other standards for the issuance of an owners  
16 license which the Board may adopt by rule.

17 (c) Each owners license shall specify the place where  
18 riverboats shall operate and dock.

19 (d) Each applicant shall submit with his application, on  
20 forms provided by the Board, 2 sets of his fingerprints.

21 (e) The Board shall may issue up--to 10 licenses  
22 authorizing the holders of such licenses to own riverboats.  
23 In the application for an owners license, the applicant shall  
24 state the dock at which the riverboat is based and the water  
25 on which the riverboat will be located. The Board shall  
26 issue 5 licenses to become effective not earlier than January  
27 1, 1991. Three of such licenses shall authorize riverboat  
28 gambling on the Mississippi River, or in a municipality that  
29 (1) borders on the Mississippi River or is within 5 miles of  
30 the city limits of a municipality that borders on the  
31 Mississippi River and (2), on the effective date of this  
32 amendatory Act of the 92nd General Assembly, has a riverboat  
33 conducting riverboat gambling operations pursuant to a  
34 license issued under this Act; one of which shall authorize

1 riverboat gambling from a home dock in the city of East St.  
2 Louis. One other license shall authorize riverboat gambling  
3 on the Illinois River south of Marshall County. The Board  
4 shall issue 1 additional license to become effective not  
5 earlier than March 1, 1992, which shall authorize riverboat  
6 gambling on the Des Plaines River in Will County. The Board  
7 may issue 4 additional licenses to become effective not  
8 earlier than March 1, 1992. In determining the water upon  
9 which riverboats will operate, the Board shall consider the  
10 economic benefit which riverboat gambling confers on the  
11 State, and shall seek to assure that all regions of the State  
12 share in the economic benefits of riverboat gambling.

13 In granting all licenses, the Board may give favorable  
14 consideration to economically depressed areas of the State,  
15 to applicants presenting plans which provide for significant  
16 economic development over a large geographic area, and to  
17 applicants who currently operate non-gambling riverboats in  
18 Illinois. The Board shall review all applications for owners  
19 licenses, and shall inform each applicant of the Board's  
20 decision.

21 An owners licensee that receives an owners license  
22 authorizing it to begin conducting riverboat gambling  
23 operations on or after the effective date of this amendatory  
24 Act of the 92nd General Assembly shall attain a level of at  
25 least 20% minority person and female ownership, at least 16%  
26 and 4% respectively, within a time period prescribed by the  
27 Board, but not to exceed 12 months from the date the licensee  
28 begins conducting riverboat gambling operations. The  
29 12-month period shall be extended by the amount of time  
30 necessary to conduct a background investigation pursuant to  
31 Section 6. For the purposes of this Section, the terms  
32 "female" and "minority person" have the meanings provided in  
33 Section 2 of the Business Enterprise for Minorities, Females,  
34 and Persons with Disabilities Act.

1           The Board may revoke the owners license of a licensee  
2 which fails to begin conducting gambling within 15 months of  
3 receipt of the Board's approval of the application if the  
4 Board determines that license revocation is in the best  
5 interests of the State.

6           (f) The first 10 owners licenses issued under this Act  
7 shall permit the holder to own up to 2 riverboats and  
8 equipment thereon for a period of 3 years after the effective  
9 date of the license. Holders of the first 10 owners licenses  
10 must pay the annual license fee for each of the 3 years  
11 during which they are authorized to own riverboats.

12           (g) Upon the termination, expiration, or revocation of  
13 each of the first 10 licenses, which shall be issued for a 3  
14 year period, all licenses are renewable annually upon payment  
15 of the fee and a determination by the Board that the licensee  
16 continues to meet all of the requirements of this Act and the  
17 Board's rules. However, for licenses renewed on or after May  
18 1, 1998, renewal shall be for a period of 4 years, unless the  
19 Board sets a shorter period.

20           (h) An owners license shall entitle the licensee to own  
21 up to 2 riverboats. A licensee shall limit the number of  
22 gambling participants to 1,200 for any such owners license. A  
23 licensee may operate both of its riverboats concurrently,  
24 provided that the total number of gambling participants on  
25 both riverboats does not exceed 1,200. Riverboats licensed to  
26 operate on the Mississippi River and the Illinois River south  
27 of Marshall County shall have an authorized capacity of at  
28 least 500 persons. Any other riverboat licensed under this  
29 Act shall have an authorized capacity of at least 400  
30 persons.

31           (i) A licensed owner is authorized to apply to the Board  
32 for and, if approved therefor, to receive all licenses from  
33 the Board necessary for the operation of a riverboat,  
34 including a liquor license, a license to prepare and serve

1 food for human consumption, and other necessary licenses.  
2 All use, occupation and excise taxes which apply to the sale  
3 of food and beverages in this State and all taxes imposed on  
4 the sale or use of tangible personal property apply to such  
5 sales aboard the riverboat.

6 (j) The Board may issue a license authorizing a  
7 riverboat to dock in a municipality or approve a relocation  
8 under Section 11.2 only if, prior to the issuance of the  
9 license or approval, the governing body of the municipality  
10 in which the riverboat will dock has by a majority vote  
11 approved the docking of riverboats in the municipality. The  
12 Board may issue a license authorizing a riverboat to dock in  
13 areas of a county outside any municipality or approve a  
14 relocation under Section 11.2 only if, prior to the issuance  
15 of the license or approval, the governing body of the county  
16 has by a majority vote approved of the docking of riverboats  
17 within such areas.

18 (Source: P.A. 91-40, eff. 6-25-99.)

19 (230 ILCS 10/13) (from Ch. 120, par. 2413)

20 Sec. 13. Wagering tax; rate; distribution.

21 (a) Until January 1, 1998, a tax is imposed on the  
22 adjusted gross receipts received from gambling games  
23 authorized under this Act at the rate of 20%.

24 From Beginning January 1, 1998 until July 1, 2002, a  
25 privilege tax is imposed on persons engaged in the business  
26 of conducting riverboat gambling operations, based on the  
27 adjusted gross receipts received by a licensed owner from  
28 gambling games authorized under this Act at the following  
29 rates:

30 15% of annual adjusted gross receipts up to and  
31 including \$25,000,000;

32 20% of annual adjusted gross receipts in excess of  
33 \$25,000,000 but not exceeding \$50,000,000;

1           25% of annual adjusted gross receipts in excess of  
2           \$50,000,000 but not exceeding \$75,000,000;

3           30% of annual adjusted gross receipts in excess of  
4           \$75,000,000 but not exceeding \$100,000,000;

5           35% of annual adjusted gross receipts in excess of  
6           \$100,000,000.

7           Beginning July 1, 2002, a privilege tax is imposed on  
8           persons engaged in the business of conducting riverboat  
9           gambling operations, based on the adjusted gross receipts  
10           received by a licensed owner from gambling games authorized  
11           under this Act at the following rates:

12           15% of annual adjusted gross receipts up to and  
13           including \$25,000,000;

14           22.5% of annual adjusted gross receipts in excess of  
15           \$25,000,000 but not exceeding \$50,000,000;

16           27.5% of annual adjusted gross receipts in excess of  
17           \$50,000,000 but not exceeding \$75,000,000;

18           32.5% of annual adjusted gross receipts in excess of  
19           \$75,000,000 but not exceeding \$100,000,000;

20           37.5% of annual adjusted gross receipts in excess of  
21           \$100,000,000 but not exceeding \$150,000,000;

22           45% of annual adjusted gross receipts in excess of  
23           \$150,000,000 but not exceeding \$200,000,000;

24           50% of annual adjusted gross receipts in excess of  
25           \$200,000,000.

26           The taxes imposed by this Section shall be paid by the  
27           licensed owner to the Board not later than 3:00 o'clock p.m.  
28           of the day after the day when the wagers were made.

29           (b) Until January 1, 1998, 25% of the tax revenue  
30           deposited in the State Gaming Fund under this Section shall  
31           be paid, subject to appropriation by the General Assembly, to  
32           the unit of local government which is designated as the home  
33           dock of the riverboat. Beginning January 1, 1998, from the  
34           tax revenue deposited in the State Gaming Fund under this

1 Section, an amount equal to 5% of adjusted gross receipts  
2 generated by a riverboat shall be paid monthly, subject to  
3 appropriation by the General Assembly, to the unit of local  
4 government that is designated as the home dock of the  
5 riverboat.

6 (c) Appropriations, as approved by the General Assembly,  
7 may be made from the State Gaming Fund to the Department of  
8 Revenue and the Department of State Police for the  
9 administration and enforcement of this Act.

10 (c-5) After the payments required under subsections (b)  
11 and (c) have been made, an amount equal to 15% of the  
12 adjusted gross receipts of a riverboat (1) that relocates  
13 pursuant to Section 11.2, or (2) for which an owners license  
14 is initially issued after the effective date of this  
15 amendatory Act of 1999, whichever comes first, shall be paid  
16 from the State Gaming Fund into the Horse Racing Equity Fund.

17 (c-10) Each year the General Assembly shall appropriate  
18 from the General Revenue Fund to the Education Assistance  
19 Fund an amount equal to the amount paid into the Horse Racing  
20 Equity Fund pursuant to subsection (c-5) in the prior  
21 calendar year.

22 (c-15) After the payments required under subsections  
23 (b), (c), and (c-5) have been made, an amount equal to 2% of  
24 the adjusted gross receipts of a riverboat (1) that relocates  
25 pursuant to Section 11.2, or (2) for which an owners license  
26 is initially issued after the effective date of this  
27 amendatory Act of 1999, whichever comes first, shall be paid,  
28 subject to appropriation from the General Assembly, from the  
29 State Gaming Fund to each home rule county with a population  
30 of over 3,000,000 inhabitants for the purpose of enhancing  
31 the county's criminal justice system.

32 (c-20) Each year the General Assembly shall appropriate  
33 from the General Revenue Fund to the Education Assistance  
34 Fund an amount equal to the amount paid to each home rule

1 county with a population of over 3,000,000 inhabitants  
2 pursuant to subsection (c-15) in the prior calendar year.

3 (c-25) After the payments required under subsections  
4 (b), (c), (c-5) and (c-15) have been made, an amount equal to  
5 2% of the adjusted gross receipts of a riverboat (1) that  
6 relocates pursuant to Section 11.2, or (2) for which an  
7 owners license is initially issued after the effective date  
8 of this amendatory Act of 1999, whichever comes first, shall  
9 be paid from the State Gaming Fund into the State  
10 Universities Athletic Capital Improvement Fund.

11 (d) From time to time, the Board shall transfer the  
12 remainder of the funds generated by this Act into the  
13 Education Assistance Fund, created by Public Act 86-0018, of  
14 the State of Illinois.

15 (e) Nothing in this Act shall prohibit the unit of local  
16 government designated as the home dock of the riverboat from  
17 entering into agreements with other units of local government  
18 in this State or in other states to share its portion of the  
19 tax revenue.

20 (f) To the extent practicable, the Board shall  
21 administer and collect the wagering taxes imposed by this  
22 Section in a manner consistent with the provisions of  
23 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
24 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and  
25 Section 3-7 of the Uniform Penalty and Interest Act.

26 (Source: P.A. 90-548, eff. 12-4-97; 91-40, eff. 6-25-99.)

27 Section 10. "An Act in relation to gambling, amending  
28 named Acts", approved June 25, 1999, Public Act 91-40, is  
29 amended by changing Section 30 as follows:

30 (P.A. 91-40, Sec. 30)

31 Sec. 30. Severability. If any provision of this Act  
32 (Public Act 91-40) or the application thereof to any person

1 or circumstance is held invalid, that invalidity does not  
2 affect the other provisions or applications of the Act which  
3 can be given effect without the invalid application or  
4 provision, and to this end the provisions of this Act are  
5 severable. This severability applies without regard to  
6 whether the action challenging the validity was brought  
7 before the effective date of this amendatory Act of the 92nd  
8 General Assembly.

9 ~~Inseverability.---The-provisions-of-this-Act-are-mutually~~  
10 ~~dependent-and-inseverable.---If-any-provision-is-held--invalid~~  
11 ~~ether-than-as-applied-to-a-particular-person-or-circumstance,~~  
12 ~~then-this-entire-Act-is-invalid.~~

13 (Source: P.A. 91-40, eff. 6-25-99.)

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law."